

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. Name	2. Federal Employer ID No. (FEIN) or TR No.
---------	---

Read the instructions to be sure of eligibility before claiming any of these credits.

PART 1: REFUNDABLE CREDITS

- | | | |
|---|---------|-----|
| 3. Enter the MEGA Employment Tax Credit from the <i>Annual Tax Credit Certificate</i> | 3. | .00 |
| 4. Enter the amount of WDSB Credit allowed by the Bureau of Worker's Disability Compensation | 4. | .00 |
| 5. Subtotal. Add lines 3 and 4 | 5. | .00 |

THE APPRENTICESHIP CREDIT

- | | | | | |
|--|-----|--|--|-----|
| 6. Enter all payroll and wages paid to each apprentice. Include the value of fringes and other payroll expenses paid | 6. | | | |
| 7. Multiply line 6 by 50% | 7. | | | |
| 8. Enter all educational costs paid for each apprentice during the tax year | 8. | | | |
| 9. Add lines 7 and 8 | 9. | | | |
| 10. Enter the smaller of line 9 or \$2,000 | 10. | | | |
| 11. Apprenticeship Credit. Add line 10 across | 11. | | | .00 |
| 12. TOTAL REFUNDABLE CREDITS
Add lines 5 and 11. Enter here and on Form C-8000, line 53 or C-8044, line 20 | 12. | | | .00 |

A	B	C

PART 2: NONREFUNDABLE CREDITS

- | | | |
|---|-----------|-----|
| 13. Enter the amount from Form C-8000, line 45 | 13. _____ | .00 |
| 14. Enter the amount of the Unincorporated Credit from C-8000, line 46 | 14. _____ | .00 |
| 15. Tax After Unincorporated Credit. Subtract line 14 from line 13 | 15. _____ | .00 |

THE ENTERPRISE ZONE CREDIT. This credit is available only to certified firms located in Benton Harbor.

If this credit is not being claimed, carry the amount from line 15 to line 29.

Street Address of Property or Parcel No.: _____

- | | | |
|---|-----|--------------------------------|
| 16. Enter the average value of property located within the zone | 16. | <u> .00</u> |
| 17. Multiply rentals within the zone by 8 and enter the result | 17. | <u> .00</u> |
| 18. Total property value within the zone. Add lines 16 and 17 | 18. | <u> .00</u> |
| 19. Enter the average value of all Michigan property | 19. | <u> .00</u> |
| 20. Multiply Michigan rentals by 8 and enter the result | 20. | <u> .00</u> |
| 21. Add lines 19 and 20 | 21. | <u> .00</u> |
| 22. Divide line 18 by line 21 | 22. | <u> %</u> |
| 23. Enter the total payroll within the zone | 23. | <u> .00</u> |
| 24. Enter the total Michigan payroll | 24. | <u> .00</u> |
| 25. Divide line 23 by line 24 | 25. | <u> %</u> |
| 26. Add lines 22 and 25 | 26. | <u> %</u> |
| 27. Divide line 26 by 2. If there is only one factor, enter the amount from line 26 | 27. | <u> %</u> |
| 28. Enterprise Zone Credit. Multiply line 15 by line 27 | 28. | <u> .00</u> |
| 29. Tax After Enterprise Zone Credit. Subtract line 28 from line 15.
If this amount is less than zero, enter zero | 29. | <u> .00</u> |

THE MEGA BUSINESS ACTIVITY CREDIT. If this credit is not being claimed, carry the amount from line 29 to line 36.

- | | | |
|--|-----|-----------|
| 30. Enter the MEGA Business Activity Credit from the <i>Annual Tax Credit Certificate</i> | 30. | <u>00</u> |
| 31. Enter any unused credit from the previous years | 31. | <u>00</u> |
| 32. Total Available Credit. Add lines 30 and 31 | 32. | <u>00</u> |
| 33. MEGA Business Activity Credit. Enter the amount from line 29 or line 32, whichever is smaller | 33. | <u>00</u> |
| 34. Tax After MEGA Business Activity Credit. Subtract line 33 from line 29.
If this amount is less than zero, enter zero | 34. | <u>00</u> |
| 35. Credit Forward. If line 32 is greater than line 29, enter the difference | 35. | <u>00</u> |

36. Enter the amount from line 29 or 34 36. _____ .00
37. If an Apprenticeship Credit is being claimed, enter the amount from line 11 37. _____ .00
38. **Tax After Apprenticeship Credit.** Subtract line 37 from line 36.
If this amount is less than zero, enter zero 38. _____ .00

RENAISSANCE ZONE CREDIT. If this credit will not be claimed, carry the amount from line 38 to line 52.

Street Address of Property or Parcel No.: _____

39. Enter the average value of property located within the zone 39. _____ .00
40. Multiply rentals within the zone by 8 and enter the result 40. _____ .00
41. Total property value within the zone. Add lines 39 and 40 41. _____ .00
42. Enter the average value of all Michigan property 42. _____ .00
43. Multiply Michigan rentals by 8 and enter the result 43. _____ .00
44. Add lines 42 and 43 44. _____ .00
45. Divide line 41 by line 44 45. _____ %
46. Enter the total payroll for services performed within the zone 46. _____ .00
47. Enter the total Michigan payroll 47. _____ .00
48. Divide line 46 by line 47 48. _____ %
49. Add lines 45 and 48 49. _____ %
50. Divide line 49 by 2. If there is only one factor, enter the amount from line 49 50. _____ %
51. **Renaissance Zone Credit.** Multiply line 50 by line 38 51. _____ .00
52. **Tax After Renaissance Zone Credit.** Subtract line 51 from line 38. If less than zero, enter zero 52. _____ .00

MICHIGAN HISTORIC PRESERVATION CREDIT. If this credit will not be claimed, carry the amount from line 52 to line 55.

53. Total Available Credit. Enter the amount from 3581, line 11 53. _____ .00
54. **Michigan Historic Preservation Credit.** Enter the amount from line 52 or 53, whichever is smaller 54. _____ .00
55. **Tax After Michigan Historic Preservation Credit.** Subtract line 54 from line 52.
If less than zero, enter zero 55. _____ .00
56. Credit Forward. If line 53 is greater than line 52, enter the difference 56. _____ .00

LOW-GRADE HEMATITE PELLET CREDIT. If this credit will not be claimed, carry the amount from line 55 to line 61.

57. Current year credit. Enter the number of long tons _____ x \$1.00 57. _____ .00
58. Enter any unused credit from the previous year 58. _____ .00
59. Total available credit. Add lines 57 and 58 59. _____ .00
60. **Low-grade Hematite Pellet Credit.** Enter the amount from line 55 or line 59, whichever is smaller 60. _____ .00
61. **Tax After Low-grade Hematite Pellet Credit.** Subtract line 60 from line 55.
If less than zero, enter zero 61. _____ .00
62. Credit Forward. If line 59 is greater than line 55, enter the difference 62. _____ .00

BROWNFIELD CREDIT. If neither the old or new brownfield credit will be claimed, go to line 75.

63. Enter the subtotal of MEGA and WDSB credits from line 5 63. _____ .00
64. **Tax After MEGA Employment Tax Credit and WDSB Credit.** Subtract line 63 from line 61.
If less than zero, enter zero 64. _____ .00

"OLD" BROWNFIELD CREDIT. If there are no previous years unused credit, carry the amount from line 64 to line 67.

Street Address of Property or Parcel No.: _____

65. Enter any unused credit from the previous years 65. _____ .00
66. **Old Brownfield Credit.** Enter the amount from line 64 or line 65, whichever is smaller 66. _____ .00
67. **Tax After Old Brownfield Credit.** Subtract line 66 from line 64. If less than zero, enter zero 67. _____ .00
68. Credit Forward. If line 65 is greater than line 64, enter the difference 68. _____ .00

"NEW" BROWNFIELD CREDIT. If this credit will not be claimed, go to line 75.

69. Enter the amount of available credit from the *SBT Brownfield Redevelopment Credit Certificate of Completion* or the amount of credit from the *SBT Brownfield Credit Assignment* form 69. _____ .00
70. Enter any unused credit from the previous years 70. _____ .00
71. Total Available Credit. Add lines 69 and 70 71. _____ .00
72. **New Brownfield Credit.** Enter the amount from line 67 or 71 whichever is smaller 72. _____ .00
73. **Tax After New Brownfield Credit.** Subtract line 72 from line 67.
If this amount is less than zero, enter zero 73. _____ .00
74. Credit Forward. If line 71 is greater than line 67, enter the difference 74. _____ .00

TOTAL NONREFUNDABLE CREDITS

75. Add lines 28, 33, 51, 54, 60, 66 and 72. Enter here and on Form C-8000, line 47 75. _____ .00